

## Lake Oswego Recreation "Deep Dive"

### Expenditure and Revenue

FY2021-2022 Actual

1/18/2023 Tyler Report

Division	Expenditure	Revenue	Investment	Recovery Rate	Permanent FTE	Cost per 1000assessed**	Annual Cost 550,000 home
Sports	\$ 238,423.95	\$ 245,671.13	\$ 7,247.18	103%	1	\$ (0.001)	\$ (0.54)
Cultural & Fitness	\$ 675,783.80	\$ 508,944.83	\$ (166,838.97)	75%	2	\$ 0.023	\$ 12.40
Luscher Farm	\$ 210,781.83	\$ 201,388.80	\$ (9,393.03)	96%	0.95	\$ 0.001	\$ 0.70
Events	\$ 443,762.57	\$ 177,715.32	\$ (266,047.25)	40%	2	\$ 0.036	\$ 19.77
Outdoor Programs	\$ 359,046.13	\$ 382,517.06	\$ 23,470.93	107%	0	\$ (0.003)	\$ (1.74)
<b>Total Recreation Programs</b>	<b>\$ 1,927,798.28</b>	<b>\$ 1,516,237.14</b>	<b>\$ (411,561.14)</b>	<b>79%</b>	<b>5.95</b>	<b>\$ 0.056</b>	<b>\$ 30.59</b>

\*\*assessed = \$74,000 and avg. assessed home value \$550K, per S. Cross 1/18/2023

FY 21-22  
FINANCIAL SUMMARY

Data from Tyler 1/18/2023	REVENUES	TOTAL EXPENSE	DIRECT PS EXPENSE	DIRECT MS EXPENSE	TOTAL DIRECT EXPENSE	NET (REV-DIR EXP)	DIRECT Cost Recovery	OVERALL Cost Recovery Division E:R
							> 1 = good	> 1 = good
<b>521 SPORTS</b>		\$238,423.95						
0805 Adult Sports	\$75,156.15		\$15,997.91	\$19,444.41	\$35,442.32	\$39,713.83	2.12	
0810 Youth Sports	\$50,143.00		\$20,663.35	\$20,073.62	\$40,736.97	\$9,406.03	1.23	
0820 Youth Fitness	\$120,371.98		\$3,640.89	\$6,451.71	\$10,092.60	\$110,279.38	11.93	
0875 Swim Park			\$27,171.84	\$1,555.45	\$28,727.29	-\$28,727.29	0.00	
<b>521 TOTAL DIRECT</b>	<b>\$245,671.13</b>	<b>\$238,423.95</b>	<b>\$67,474.00</b>	<b>\$47,525.19</b>	<b>\$114,999.19</b>	<b>\$130,671.94</b>	<b>2.14</b>	<b>1.03</b>
<b>523 CULTURAL &amp; FITNESS</b>		\$675,783.80						
0815 Adult Fitness	\$90,195.63		\$31,427.86	\$32,720.39	\$64,148.25	\$26,047.38	1.41	
0825 Adult Cultural	\$46,093.59		\$22,111.54	\$16,626.89	\$38,738.43	\$7,355.16	1.19	
0830 Youth Cultural	\$96,858.16		\$14,710.19	\$53,752.91	\$68,463.10	\$28,395.06	1.41	
0835 Camps	\$243,670.27		\$33,856.89	\$142,406.35	\$176,263.24	\$67,407.03	1.38	
0840 Teen Program	\$30,359.88		\$117,164.85	\$14,608.27	\$131,773.12	-\$101,413.24	0.23	
0855 Events	\$1,767.30		\$0.00	\$2,557.79	\$2,557.79	-\$790.49	0.69	
<b>523 TOTAL DIRECT</b>	<b>\$508,944.83</b>	<b>\$675,783.80</b>	<b>\$219,271.34</b>	<b>\$262,672.60</b>	<b>\$481,943.94</b>	<b>\$27,000.89</b>	<b>1.06</b>	<b>0.75</b>
<b>524 LUSCHER FARM</b>		\$210,781.83						
0842 Adult	\$3,611.22		204.75	\$3,069.51	\$3,274.26	\$336.96	1.10	
0843 Youth	\$76,964.04		26024.88	\$5,180.91	\$31,205.79	\$45,758.25	2.47	
0844 Comm Plots	\$19,712.83		0.00	\$2,086.30	\$2,086.30	\$17,626.53	9.45	
0845 CSA	\$100,231.71		0.00	\$83,965.32	\$83,965.32	\$16,266.39	1.19	
0800 Unrestricted Donations	\$869.00		0	\$0.00	\$0.00	\$869.00	#DIV/0!	
<b>524 TOTAL DIRECT</b>	<b>\$201,388.80</b>	<b>\$210,781.83</b>	<b>\$201,388.80</b>	<b>\$94,302.04</b>	<b>\$120,531.67</b>	<b>\$80,857.13</b>	<b>1.67</b>	<b>0.96</b>
<b>527 EVENTS</b>		\$443,762.57						
1190 Federal Grant	\$8,755.00		5513.88	3241.12				
0833 50+	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	0.00	
0850 Concerts	\$68,394.00		\$3,040.50	\$105,040.14	\$108,080.64	-\$39,686.64	0.63	
0853 FM	\$90,643.46		\$6,722.75	\$17,393.86	\$24,116.61	\$66,526.85	3.76	
0859 Other Events	\$9,922.86		\$9,713.00	\$46,283.85	\$55,996.85	-\$46,073.99	0.18	
<b>527 TOTAL DIRECT</b>	<b>\$177,715.32</b>	<b>\$443,762.57</b>	<b>\$19,476.25</b>	<b>\$171,958.97</b>	<b>\$188,194.10</b>	<b>-\$19,233.78</b>	<b>0.94</b>	<b>0.40</b>
<b>528 OUTDOOR</b>		\$359,046.13						
0860 Hikes and Rambles	\$499.10		\$0.00	\$393.07	\$393.07	\$106.03	1.27	
0867 Outdoor Rec	\$92,380.98		\$0.00	\$93,310.83	\$93,310.83	-\$929.85	0.99	
0880 LOCR WSC	\$289,636.98		\$0.00	\$263,932.36	\$263,932.36	\$25,704.62	1.10	
<b>528 TOTAL DIRECT</b>	<b>\$382,517.06</b>	<b>\$359,046.13</b>	<b>\$0.00</b>	<b>\$357,636.26</b>	<b>\$357,636.26</b>	<b>\$24,880.80</b>	<b>1.07</b>	<b>1.07</b>
<b>TOTAL REC PROGRAMS</b>	<b>\$1,516,237.14</b>	<b>\$1,927,798.28</b>	<b>\$507,610.39</b>	<b>\$934,095.06</b>	<b>\$1,263,305.16</b>	<b>\$244,176.98</b>	<b>1.20</b>	<b>0.79</b>

FY 21-22  
FINANCIAL SUMMARY

Data from Tyler 1/18/2023	REVENUES	TOTAL EXPENSE	DIRECT PS EXPENSE	DIRECT MS EXPENSE	TOTAL DIRECT EXPENSE	NET (REV-DIR EXP)	DIRECT Cost Recovery	OVERALL Cost Recovery Division E:R	
	<b>REVENUES</b>	<b>TOTAL EXPENSE</b>	ACC closed from rehabilitation from March 2020 to March 2022.						
<b>260 ACC</b>	\$1,632,349.34								
261 Mgmt		\$672,993.67							
265 Human Services		\$470,526.47							
<b>260 ACC TOTAL</b>	<b>\$1,632,349.34</b>	<b>\$1,143,520.14</b>							
w/o Unrestricted Fund Balance	\$1,248,464.25								
			DIRECT PS EXPENSE	DIRECT MS EXPENSE	TOTAL DIRECT EXPENSE	NET (REV-DIR EXP)			
<b>550 GOLF</b>	\$396,177.00		Golf Course and Practice Range closed from 11/1/2021 and 12/15/2021 respectively until 2024.						
551 Pro Shop		\$307,943.36	29656.591	66,890.71	\$96,547.30	\$299,629.70	4.10		
552 Golf Maintenance		\$374,644.47							
<b>550 GOLF TOTAL</b>	<b>\$396,177.00</b>	<b>\$682,587.83</b>	<b>\$29,656.59</b>	<b>\$66,890.71</b>	<b>\$96,547.30</b>	<b>\$299,629.70</b>		<b>0.58</b>	
				Overall Expense	\$471,191.77				
<b>560 TENNIS</b>	<b>\$475,648.01</b>	<b>\$250,093.81</b>	Indoor Tennis Center closed from 5/31/2021 through January 2023.						
w/o Unrestricted Beg. Balance	\$102,246.57								
<b>560 TENNIS TOTAL</b>	<b>\$475,648.01</b>	<b>\$250,093.81</b>							
<b>500 PARKS</b>	<b>\$11,853,858.44</b>	0							
w/o Unrestricted Beg. Balance	\$8,690,077.05								
<b>511 MANAGEMENT SERVICES</b>	0	<b>\$2,627,388.02</b>							
<b>531 PARKS MAINTENANCE</b>	0	<b>\$2,567,429.73</b>							
<b>534 ATHLETIC FIELDS</b>	0	<b>\$597,599.35</b>							
<b>536 OPEN SPACE</b>	0	<b>\$611,727.37</b>							
<b>538 FACILITY MAINTENANCE</b>	0	<b>\$219,620.96</b>							
<b>540 ACQUISITIONS &amp; PATHWAY</b>	0	<b>\$649,781.34</b>							
Sub Total before Tennis	\$11,853,858.44	\$7,273,546.77							
<b>TOTAL PARKS DEPT.</b>	<b>\$15,874,269.93</b>	<b>\$11,277,546.83</b>							

FY 21-22  
ACTIVITY SUMMARY

<b>FY 21-22 ANNUAL PERFORMANCE DIVISION ROLLUP</b>	<b>Div Specific</b>	<b>Activities Offered</b>	<b>Activities Held</b>	<b># Participants</b>	<b>Part. Hours</b>
<i>These categories may change FY to FY with org changes</i>					
Data from Active Network 7/1/21 - 6/30/22					
Data from Manual Tracking By Division 7/1/21 - 6/30/22					
<b>521 SPORTS</b>					
0805 Adult Sports (incl leagues, drop-ins)		23	19	520	22532
0810 Youth Sports		4	3	380	4480
0815 Adult Sports Fitness Classes		24	19	339	1362
0820 Youth Fitness Classes (incl camps)		125	117	2234	34246
0875 Swim Park		60	59	1269	2537
<b>521 SPORTS TOTAL</b>		<b>236</b>	<b>217</b>	<b>4,742</b>	<b>65,157</b>
<b>Sports Volunteer Hours</b>	<b>0</b>				
<b>523 CULTURAL</b>					
0815 Adult Fitness					
0825 Adult Cultural		159	96	601	5398
0830 Youth Cultural		280	188	839	4907
0835 Camps		77	76	1118	12275
0840 Teen		15	10	129	2403
0855/0859 Monster Mash		1	1	1000	2000
Indoor Playground PreSchool Age		0	0	0	0
ASAP/Drop-in		182	177	3529	7058
Teen Lounge Drop-in		182	177	1814	3628
<b>523 CULTURAL TOTAL</b>		<b>896</b>	<b>725</b>	<b>9,030</b>	<b>37,670</b>
Inclusion Hours	<b>442</b>	teen and fitness			
<b>Cultural Volunteer Hours</b>	<b>2,292</b>	(Cultural Tai Chi, ACC Adult Classes & Cyd's Teen Lounge, YAC, JCC #s)			
<b>524 LUSCHER FARM</b>					
0842 Adult		18	17	131	4942
0843 Youth (incl camps)		70	68	635	8997
Garden Tours & FRCC Activities		26	26	176	1408
0844 Community Gardens & Adopt Plot		13	13	290	13099
0845 CSA & CSA Try-It		37	22	146	210
<b>524 LUSCHER FARM TOTAL</b>		<b>164</b>	<b>146</b>	<b>1378</b>	<b>28,656</b>
<b>Luscher Volunteer Hours</b>	<b>13,108</b>				
<b>527 EVENTS</b>					
0833 50+ Events - Masquerade Ball incl w 0859		0	0	0	0
0850 Concerts		11	11	8,383	18208
0853 Farmer's Markets (LO & LG)		22	22	122,495	146373
0859 Other Community Events		15	15	6,724	15288
<b>527 EVENTS TOTAL</b>		<b>48</b>	<b>48</b>	<b>137,602</b>	<b>179,868</b>
<b>Events Volunteer Hours</b>	<b>1,277</b>				
<b>528 OUTDOOR</b>					
0860 Hikes and Rambles		93	93	1172	6919
0865 Friends Groups/Stewardship		56	56	866	1696
0867 Outdoor Rec Adult		36	15	103	2094
0867 Alder Creek Adult (includes rentals)		2939	2939	2968	6872
0867 Outdoor Rec Youth		26	25	269	6972
0867 Alder Creek Youth		11	11	10850	10850
0880 Water Sports Center LOCR Memberships*					
0880 Water Sports Center LOCR Adult		43	41	257	21586
0880 Water Sports Center LOCR Youth		46	44	362	42819
<b>528 OUTDOOR TOTAL</b>		<b>3250</b>	<b>3224</b>	<b>16847</b>	<b>99,807</b>
<b>Outdoor Volunteer Hours</b>	<b>3925</b>				
* LOCR Monthly Memberships now go through Active as a monthly activity, so included in LOCR Adult data.					
<b>REC PROGRAMS VOLUNTEER HOURS</b>	<b>20,603</b>				
<b>REC PROGRAMS TOTALS</b>		<b>4,594</b>	<b>4,360</b>	<b>169,599</b>	<b>411,157</b>

FY 21-22  
ACTIVITY SUMMARY

FY 21-22 ANNUAL PERFORMANCE DIVISION ROLLUP						
	Div Specific	Activities Offered	Activities Held	People Served # Participants	Hours of Svc, Part. Hours	Vol Hrs Sub total
ACC closed from rehabilitation from March 2020 to March 2022.						
<b>260 ACC</b>						
Human Services		879	879	17,614	113,540	3,491
Recreation & Education		174	174	174	428	449
Rec & Ed Trips (formerly Trips & Outings)		20	20	196	463	17
Workshops, Seminars		85	85	301	2413.5	55
NEW - Virtual Online & Living Well Talk Series		17	17	2347	2347	0
<b>26X ACC TOTAL</b>		<b>1,175</b>	<b>1,175</b>	<b>20,632</b>	<b>119,190</b>	<b>4,012</b>
<b>ACC Total Volunteer Hours</b>	<b>4,012</b>					
<b>550 GOLF</b>						
Golf Course and Practice Range closed from 11/1/2021 and 12/15/2021 respectively until						
9 Hole Rounds Played (17,340 + 395 Comp Rounds)	17,735					
Greens Fees	\$237,514			17,735	26,603	
Practice Range	\$73,300			7,404	3,702	
Tournament Fees	\$150					
Private Lessons Given	\$37,779			unknown	unknown	
Foot Golf Rounds Played	incl w greens					
Foot Golf Revenue	incl w greens					
Adult Classes	\$1,375	21	20	83	198	
Youth Classes	\$5,054	20	20	171	1,452	
<b>550 GOLF TOTAL</b>		<b>41</b>	<b>40</b>	<b>25,393</b>	<b>31,955</b>	
<b>Golf Volunteer Hours</b>	<b>0</b>					
<b>560 TENNIS</b>						
Indoor Tennis Center closed from 5/31/2021 through January 2023.						
Adult (held outdoors)		15	15	148	1,006	
Youth (held outdoors)		8	8	378	5,529	
Seasonals - Not Held Due to Rehab Closure						
USTA - Limited Outside Play Due to Rehab Closure		8	8	120	2,880	
City League - Not Held Due to Rehab Closure						
Jr USTA - Not Held Due to Rehab Closure						
Court Hours Offered - Not Held Due to Rehab Closure						
Court Hours Used - Not Held Due to Rehab Closure						
Court Hours Percent Capacity - N/A Rehab Closure						
<b>560 TOTAL TENNIS</b>		<b>31</b>	<b>31</b>	<b>646</b>	<b>9,415</b>	
<b>Tennis Volunteer Hours</b>	<b>0</b>					
<b>Other Department Volunteer Hours</b>	<b>221</b>					
<i>includes Parks Board Hours</i>						
		Activities Offered	Activities Held	# Participants	Part. Hours	
<b>ALL DEPARTMENT PERFORMANCE</b>		<b>5,841</b>	<b>5,606</b>	<b>216,270</b>	<b>571,717</b>	
<b>DEPARTMENT TOTAL VOLUNTEER HOURS</b>	<b>24,835</b>					